

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 110 Section 110.170 Assessors' Bonus</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 110  
PROPERTY TAX CODE**

**Section 110.170 Assessors' Bonus**

- a) Section 4-20 of the Property Tax Code [35 ILCS 200/4-20] provides a \$3,000 bonus for township and multi-township district assessors, including supervisors of assessments, who meet specified uniformity criteria in counties with fewer than 3,000,000 inhabitants. Application for the bonus shall be made to the Department on Form No. PTAX-205. In all cases, it is incumbent upon the applicant to provide all data and information necessary to substantiate eligibility for the bonus. The information requested on Form No. PTAX-205 is mandatory and failure to provide accurate and complete data as specified shall result in rejection of the application. Additional information may be requested by the Department to aid in the determination of whether or not the coefficient of dispersion and level of assessment meet the legal requirements. Beginning with the 2010 federal decennial census, however, if the population in an assessment jurisdiction has increased to over 50,000 inhabitants or decreased to 50,000 or fewer inhabitants, then the Department will continue to determine bonus eligibility of any affected assessor on the basis of the uniformity criteria originally applicable to the assessment jurisdiction before the reported population change for all applications submitted in the year during which the official federal decennial census population count is released (e.g., if data is released in 2011 showing a population change for a county, then, on the 2011 bonus application, the assessor must meet the uniformity criteria applicable to the assessment jurisdiction in 2010 and only satisfy the new requirements for the county with the bonus application submitted in 2012). The need for additional information, as well as the type of supporting documentation that may be required, is dependent upon the approach and methodology selected by the applicant to document their eligibility for the bonus. The filing time frame for submitting the application and supporting documentation shall begin April 15 and continue until 60 days after the original hearing date in the county for the tentative equalization factor. Applications for the \$3,000 bonus and all necessary documentation must be received within the specified time frame for the assessment year in question.
  
- b) In determining the current level of assessments for the jurisdiction, the Department shall use the most recent three-year adjusted median as determined by the assessment/sales ratio study, e.g., for the 2004 bonus, the Department shall use the 2001, 2002, and 2003 levels of assessment. Adjustments to the study data may be made on the basis of changes reported by the assessor on the application form and on any alternative sales ratio data submitted. For an application by a township or multi-township assessor, the average of the most recent three-year levels shall be adjusted only to reflect action by the township or multi-township assessor. Adjustments to the Department's most recent urban

weighted three-year average county level for an application submitted by a Supervisor of Assessments shall be made on the basis of assessment information provided on Form Nos. PTAX-280-A (Tentative Abstract of Assessments), PTAX-280-R (Reclassification Table) and PTAX-204-S/A (Report on Equalization of Local Assessment by Supervisor of Assessments). Decisions relating to the coefficient of dispersion for purposes of qualifying for the bonus shall be made using the Department's most recent single year assessment/sales ratio data, e.g., for the 2004 bonus award, the Department shall use the 2003 single-year sales ratio study. More recent or supplemental data shall be accepted from the applicant to aid in determining whether or not the uniformity criteria for the assessment year being applied for meets the legal requirement. Alternate or supplemental data may take the form of current year sales from the jurisdiction matched with prior year assessments. If there is an insufficient number of sales in an assessment jurisdiction, appraisals may also be used when provided by an objective source having no personal, business, or monetary interest in the Department's decision to award or withhold the bonus. If appraisals are submitted, the properties involved must be shown to have been selected in a random manner that adequately represents the jurisdiction or assessment district. As an alternate to appraisals in cases where there is an insufficient number of sales for any of the applicable years in the assessment/sales ratio study, a trending technique may be used to adjust the sale price for time. To trend, the study year at issue is first augmented with sales from the most recent year in comparison before adding any other sales from the remaining year in the three-year period. For the 2004 bonus award:

- (1) if sales are needed for 2001, first trend 2002 sales back, then trend 2003 sales back if necessary;
- (2) if sales are needed for 2002, first trend 2003 sales back, then trend 2001 sales forward if necessary; and
- (3) if sales are needed for 2003, first trend 2002 sales forward, then trend 2001 sales forward if necessary.

Whenever alternate sales ratio study data are submitted, the sales used must conform to those edit standards commonly accepted in the appraisal field for determining "arms length" transactions, as detailed in the publication "Standard on Ratio Studies" (International Association of Assessing Officers – 1999 edition). This incorporates no later amendment or edition.

c) Department Audits

- 1) The Department may conduct field audits to determine the validity and accuracy of information and data provided on or with the application. Field audits shall be conducted under two circumstances:
  - A) on a random basis;
  - B) whenever the petitioner's study data qualifies for the bonus but Department sales data do not indicate compliance with bonus requirements.
- 2) The audit may include but not be limited to the assessor's books, abstracts, and property record cards. Failure to provide or have available information deemed

necessary for the audit shall result in denial of the bonus application.

- d) The Department may utilize assessment/sales ratio data from its annual study to evaluate the need for an in-depth review, pursuant to subsections (a), (b) and (c), of a bonus application and supporting data. In situations where Department data are sufficient in quantity (i.e., 25 useable sales per township, other than townships for which 25 sales are not normally available), representative of the district (i.e., sufficient sales by geography and class of property), and clear as to both the current level and uniformity of assessments within the jurisdiction as required by Section 4-20 of the Property Tax Code, decisions regarding eligibility for the bonus may be made without review or audit of data presented with the application. Unless the petitioner can provide additional information which changes the Department of Revenue study so as to qualify the applicant for the bonus or information that reveals an error or omission in the Department's study, the petition shall be denied (assuming the Department's study does not indicate eligibility for the bonus).
- e) Decisions by the Department of Revenue shall be made in writing to the applicant within the latest of the following time periods:
  - 1) for applications based on prior year sales, within 120 days after the Department's certification of the results of the hearing on the tentative multiplier; or
  - 2) for applications based on prior year sales, within 120 days after receipt of all supporting documentation, including any additional information required by the Department under the preceding provisions of this Section; or
  - 3) for applications based on current year sales, within 120 days after the Department's completion of the assessment/sales ratio study for the current year; or
  - 4) for applications based on current year sales, within 120 days after receipt of all supporting documentation, including any additional information required by the Department under this Section.

Decisions affecting levels of assessment or coefficients of dispersion made in consideration of eligibility for the \$3,000 bonus are non-binding upon the Department's equalization factor computation process. All Department decisions regarding eligibility for the bonus shall be final for the assessment year involved.

- f) Federal and State income taxes, the employee's share of Social Security taxes and, if applicable, the employee's share of contributions to the Illinois Municipal Retirement Fund shall be withheld from such \$3,000 bonus. An employee's withheld Social Security tax and Illinois Municipal Retirement Fund contribution shall be forwarded to the township, multi-township or county that employs the assessor for proper accounting and forwarding to the appropriate authorities. The township, multi-township or county that employs the assessor shall pay the employer's share of Social Security taxes and, if applicable, contributions to the Illinois Municipal Retirement Fund.

(Source: Amended 28 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

